

EXHIBIT C

KIRK A. McCARVILLE, P.C.

A PROFESSIONAL CORPORATION

ATTORNEY AT LAW

2525 E. ARIZONA BILTMORE CIRCLE

SUITE B-218

PHOENIX, ARIZONA 85016

Kitchukov, Todor and Mariana

1128 E. Desert Court

Gilbert, AZ 85234

February 26, 2018

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
2/1/2018 Preparation of memo re applications of NOL to 2012 and 2014	1.00 275.00/hr	275.00
Telephone conference with Jennifer Pardue re status of TFRP	0.20 395.00/hr	79.00
2/4/2018 Preparation for meeting with accountants; review IRS auditors reports (2)	1.60 395.00/hr	632.00
2/6/2018 Preparation for conference; conference with Henry & Horne re audit results and net operating loss issues; local travel	4.20 275.00/hr	1,155.00
Download IRS account transcripts	0.20 55.00/hr	11.00
Conference with Henry & Horne to review auditors report; local travel	2.50 395.00/hr	987.50
Letter to client re status of case	0.50 395.00/hr	197.50
2/7/2018 Research net operating loss carrybacks; conference with Kirk	1.10 275.00/hr	302.50
2/8/2018 Review DEA report re net operating losses; review DEA report re basis nor NOL purposes; prepare memo re both reports	4.90 275.00/hr	1,347.50

	<u>Hrs/Rate</u>	<u>Amount</u>
2/12/2018 Telephone conference with IRS attorney re trial	0.50 395.00/hr	197.50
Research DEA procedures	0.80 275.00/hr	220.00
2/13/2018 Conference with Kirk; work on memo re basis; research basis	2.50 275.00/hr	687.50
2/15/2018 Telephone conference with accountants and associate to review auditors report	2.70 395.00/hr	1,066.50
Research IRS 1366 and 1367; telephone conference with Henry & Horne; conference with Kirk	2.70 275.00/hr	742.50
For professional services rendered	25.40	\$7,901.00
Interest on overdue balance		\$271.29
Total amount of this bill		\$8,172.29
Previous balance		\$49,710.08
Balance due		<u>\$57,882.37</u>

KIRK A. McCARVILLE, P.C.

A PROFESSIONAL CORPORATION

ATTORNEY AT LAW

2525 E. ARIZONA BILTMORE CIRCLE

SUITE B-218

PHOENIX, ARIZONA 85016

Kitchukov, Todor and Mariana

1128 E. Desert Court

Gilbert, AZ 85234

February 7, 2018

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
1/2/2018 Review IRS 433-A, IDR and support documents	0.80 175.00/hr	140.00
Exchange emails and faxes with IRS and bankruptcy counsel	0.60 395.00/hr	237.00
1/10/2018 Preparation for and attend conference with auditor and accountants on 2011-2013 Tax Court case	2.90 395.00/hr	1,145.50
1/16/2018 Letter to client re status of audit; conference with associate re NOL issues for 2013 and 2014	2.70 395.00/hr	1,066.50
1/17/2018 Telephone conference with Craig Willett	0.30 395.00/hr	118.50
1/22/2018 Telephone conference with Roberta Jones re status of audit; email to others re same	0.30 395.00/hr	118.50
1/26/2018 Download IRS account transcripts	0.30 55.00/hr	16.50
Conference with Kirk re Tax Court litigation issues including 2013 NOL reporting	3.00 275.00/hr	825.00
Conference with associate re NOI reporting and Tax Court issues	3.00 395.00/hr	1,185.00

	<u>Hrs/Rate</u>	<u>Amount</u>
1/29/2018 Telephone conference with accountants re losses from 2013 and 2014	0.30 395.00/hr	118.50
Telephone conference with Phil McCollum	0.20 275.00/hr	55.00
1/30/2018 Research applying net operating loss carrybacks to Tax Court judgments	0.80 275.00/hr	220.00
1/31/2018 Research capital losses	2.10 275.00/hr	577.50
For professional services rendered	17.30	\$5,823.50
Interest on overdue balance		\$456.90
Total amount of this bill		\$6,280.40
Previous balance		\$43,429.68
Balance due		\$49,710.08

KIRK A. McCARVILLE, P.C.A PROFESSIONAL CORPORATION
ATTORNEY AT LAW2525 E. ARIZONA BILTMORE CIRCLE
SUITE B-218
PHOENIX, ARIZONA 85016Kitchukov, Todor and Mariana
1128 E. Desert Court
Gilbert, AZ 85234

January 6, 2018

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
12/3/2017 Review reports from client's controller re self rent and California allocation issues	1.30 395.00/hr	513.50
12/4/2017 Conference with auditor and accountants; telephone conference with Craig Willett; local travel	2.80 395.00/hr	1,106.00
12/5/2017 Review Tax Court pretrial Order; conference with Kirk	0.50 175.00/hr	87.50
Conference with paralegal re Order	0.20 395.00/hr	79.00
Telephone conference with accountants re remaining audit issues	0.30 395.00/hr	118.50
Telephone conference with Henry & Horne	0.50 275.00/hr	137.50
12/6/2017 Telephone conference with Revenue officer re release of wage levy ad liens	0.40 395.00/hr	158.00
Review Courts Order re trial setting	0.40 395.00/hr	158.00
12/7/2017 Review IRS correspondence and IDR's; conference with Kirk re IRS IDR	0.40 175.00/hr	70.00
12/8/2017 Review Court Order and Pleadings; memo to file	0.40 175.00/hr	70.00

	<u>Hrs/Rate</u>	<u>Amount</u>
12/9/2017 Review document request from IRS Revenue officer; review files for financial records for payment plan	1.80 395.00/hr	711.00
Preparation of status report to Dale Schian and Craig Willett	0.60 395.00/hr	237.00
Telephone conference with Revenue officer re confirmation re next steps in lien releases	0.30 395.00/hr	118.50
12/11/2017 Review 433-A draft and supporting documents; conference with Kirk	1.70 175.00/hr	297.50
Several telephone conferences with Revenue officer Pardue re release of nominee liens and new payment plan	0.80 395.00/hr	316.00
Conference with paralegal re 433-A preparation	0.30 395.00/hr	118.50
12/12/2017 Telephone conferences with Revenue officer Pardue and client; review release; forward release to client	0.80 395.00/hr	316.00
12/13/2017 Research TFRP assessments, collection and bankruptcy; organize materials; conference with Kirk	2.40 175.00/hr	420.00
Conference with paralegal re TFRP and bankruptcy	0.30 395.00/hr	118.50
12/14/2017 Telephone conference with auditor re self rent and basis issues	0.40 395.00/hr	158.00
12/15/2017 Telephone conference with Henry & Horne re self rent and basis issues	0.30 395.00/hr	118.50
12/16/2017 Telephone conference with Roberta James re concluding audit	0.20 395.00/hr	79.00
Telephone conference with Henry & Horne re self rent and basis issues	0.30 395.00/hr	118.50

	<u>Hrs/Rate</u>	<u>Amount</u>
12/19/2017 Telephone conference with Henry & Horne accountants; telephone conference with Roberta James re IRS audit	0.90 395.00/hr	355.50
12/20/2017 Review IRS IDR and response	0.70 175.00/hr	122.50
12/21/2017 Review Tax Court scheduling Order; review IRS collection documents; conference with Kirk	1.60 175.00/hr	280.00
Conference with paralegal re IRS collection statement	0.50 395.00/hr	197.50
Review 2016 433-A; prepare draft 433-A	0.80 395.00/hr	316.00
12/27/2017 Review 433-A draft and attachments and Court cases re tax matters and conference with IRS	1.20 175.00/hr	210.00
Exchange emails with client re IRS meeting	0.20 395.00/hr	79.00
For professional services rendered	<u>23.30</u>	<u>\$7,185.50</u>
Interest on overdue balance		\$353.99
Total amount of this bill		<u>\$7,539.49</u>
Previous balance		\$35,890.19
Balance due		<u><u>\$43,429.68</u></u>

KIRK A. McCARVILLE, P.C.

A PROFESSIONAL CORPORATION
ATTORNEY AT LAW

2525 E. ARIZONA BILTMORE CIRCLE
SUITE B-218
PHOENIX, ARIZONA 85016

Kitchukov, Todor and Mariana
1128 E. Desert Court
Gilbert, AZ 85234

December 7, 2017

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
11/1/2017 Preparation for meeting with auditor	2.50 395.00/hr	987.50
11/2/2017 Conference with auditor and accountant to continue audit of 2011-2013 returns for client, California Delta and Chrome; local travel	3.10 395.00/hr	1,224.50
11/3/2017 Conference with Kirk	0.40 275.00/hr	110.00
11/6/2017 Preparation of records for auditor	1.10 395.00/hr	434.50
E-mail Craig Willett 2014 IRS billing Notice for Chrome and account transcript	0.30 395.00/hr	118.50
Download IRS account transcripts	0.30 55.00/hr	16.50
11/9/2017 Exchange emails with Dale Schian re status of tax issues	0.20 395.00/hr	79.00
11/17/2017 Telephone conference with Phil McCollum; telephone conference with auditor	0.40 395.00/hr	158.00
Review IRS collection Notices and TFRP summary	1.00 175.00/hr	175.00

	<u>Hrs/Rate</u>	<u>Amount</u>
11/19/2017 Organize records and prepare agenda for meeting with accountants	2.40 395.00/hr	948.00
11/20/2017 Review civil penalty Notices, IRS transcripts and bankruptcy Pleadings; conference with Kirk	1.80 175.00/hr	315.00
Telephone conference with Craig Willett re status of IRS audit; telephone conference with co-counsel re tax issues	0.50 395.00/hr	197.50
Conference with paralegal re civil penalty	0.30 395.00/hr	118.50
11/21/2017 Preparation for meeting with Delta employees re IRS audit	2.40 395.00/hr	948.00
Review transcripts and IRS Notices; organize TFRP assessment materials; conference with Kirk	2.60 175.00/hr	455.00
Conference with paralegal re IRS transcripts and preparation of TFRP summary	1.20 395.00/hr	474.00
11/22/2017 Conference with client and others to provide status report and review audit issues; local travel; telephone conference with Dale Schian	4.20 395.00/hr	1,659.00
Conference with Kirk re status of bankruptcy and tax matters	0.40 175.00/hr	70.00
11/24/2017 Review IRS Notice re Colorado Delta unemployment tax adjustment; email client	0.60 395.00/hr	237.00
Review several emails with Jason Curry re release of liens and levies on Tony; organize nominee liens	2.20 395.00/hr	869.00
11/27/2017 Review workpapers re audit issues for 2012 and 2013	2.40 395.00/hr	948.00
Download and review IRS account transcripts	0.60 55.00/hr	33.00

	<u>Hrs/Rate</u>	<u>Amount</u>
11/28/2017 Conference with Phil to review spreadsheets on audit issues	1.50 395.00/hr	592.50
Review emails; prepare spreadsheets re Chrome and Delta financials; conference with Kirk	2.00 275.00/hr	550.00
11/30/2017 Conference with Henry & Home accountants to prepare for auditor for 2011, 2012 and 2013; local travel	3.20 395.00/hr	1,264.00
For professional services rendered	37.60	\$12,982.00
Interest on overdue balance		\$231.12
Total amount of this bill		\$13,213.12
Previous balance		\$22,677.07
Balance due		<u>\$35,890.19</u>

KIRK A. McCARVILLE, P.C.

A PROFESSIONAL CORPORATION
ATTORNEY AT LAW

2525 E. ARIZONA BILTMORE CIRCLE
SUITE B-218
PHOENIX, ARIZONA 85016

Kitchukov, Todor and Mariana
1128 E. Desert Court
Gilbert, AZ 85234

November 6, 2017

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
10/3/2017 Telephone conference with Roberta James; email accountants	0.60 395.00/hr	237.00
10/10/2017 Conference with accountants to prepare for meeting with auditor; local travel	2.90 395.00/hr	1,145.50
10/11/2017 Preparation for meeting with auditor	1.50 395.00/hr	592.50
10/12/2017 Conference with IRS auditor and accountants; review 2013 tax return filing sequence; email returns to auditor	4.00 395.00/hr	1,580.00
10/14/2017 E-mail client re Georgia tax liability	0.20 395.00/hr	79.00
10/18/2017 Telephone conference with Roberta James; email Henry & Horne	0.80 395.00/hr	316.00
10/20/2017 Conference with Phil McCullom to prepare for meeting with auditor; local travel	2.20 395.00/hr	869.00
10/23/2017 Preparation for meeting with auditor with focus on Chrome basis, operating basis and California Delta operating issues	2.50 395.00/hr	987.50
Letter to auditor re audit issues	0.30 395.00/hr	118.50

	<u>Hrs/Rate</u>	<u>Amount</u>
10/25/2017 Telephone conference with auditor	0.20 395.00/hr	79.00
10/26/2017 Telephone conference with IRS auditor; review 2011-2013 reports; status report to Henry & Horne; research 2012/2014 losses	2.50 395.00/hr	987.50
Conference with Kirk re 2014 NOL	0.60 275.00/hr	165.00
10/27/2017 Conference with Kirk; work on email/spreadsheet re loan amounts	0.70 275.00/hr	192.50
Telephone conference with accountants to prepare for auditor; review file re 2012 losses	1.40 395.00/hr	553.00
10/28/2017 Preparation of status report to co-counsel re tax matters	0.90 395.00/hr	355.50
10/29/2017 Conference with Kirk re Tax Court case	0.20 275.00/hr	55.00
For professional services rendered	21.50	\$8,312.50
Interest on overdue balance		\$208.89
Total amount of this bill		\$8,521.39
Previous balance		\$14,155.68
Balance due		\$22,677.07

KIRK A. McCARVILLE, P.C.A PROFESSIONAL CORPORATION
ATTORNEY AT LAW2525 E. ARIZONA BILTMORE CIRCLE
SUITE B-218
PHOENIX, ARIZONA 85016Kitchukov, Todor and Mariana
1128 E. Desert Court
Gilbert, AZ 85234

October 4, 2017

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
9/15/2017 Review IRS collection Notices and Tax Court Pleadings	0.50 175.00/hr	87.50
9/16/2017 Review IRS Notices; respond to client	0.20 395.00/hr	79.00
9/21/2017 Telephone conference with auditor; telephone conference with accountants	0.40 395.00/hr	158.00
9/25/2017 Preparation for meeting with IRS auditor by reviewing NOD, H&H workpapers and Pleadings	3.10 395.00/hr	1,224.50
Download IRS account transcript	0.20 55.00/hr	11.00
Preparation of IRS collection response; conference with Kirk	0.90 175.00/hr	157.50
Conference with paralegal re response	0.20 395.00/hr	79.00
9/26/2017 Telephone conference with accountants re meeting with Revenue agent and issues to be addressed	1.20 395.00/hr	474.00
9/29/2017 Review file; email accountants; prepare for Roberta James meeting	2.00 395.00/hr	790.00

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	8.70	\$3,060.50
Interest on overdue balance		\$31.98
Total amount of this bill		\$3,092.48
Previous balance		\$11,063.20
Balance due		<u>\$14,155.68</u>

KIRK A. McCARVILLE, P.C.

A PROFESSIONAL CORPORATION
ATTORNEY AT LAW

2525 E. ARIZONA BILTMORE CIRCLE
SUITE B-218
PHOENIX, ARIZONA 85016

Kitchukov, Todor and Mariana
1128 E. Desert Court
Gilbert, AZ 85234

September 10, 2017

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
8/9/2017 Telephone conference with accountants re meeting with Appeals officer; prepare for meeting with Appeals officer	1.30 395.00/hr	513.50
Review emails re IRS contact	0.10 275.00/hr	27.50
8/13/2017 Preparation for meeting with Appeals officer; review SNOD and draft 2011 and 2012 from Henry&Horne	2.50 395.00/hr	987.50
8/14/2017 Telephone conference with accountants to prepare for appeals hearing; conference with Debbie McFaul and accountants re 2011-2013; telephone conference with IRS attorney re status of 2011-2013; local travel	4.00 395.00/hr	1,580.00
Draft Motion to continue; review Pleadings and Tax Court materials and Rules	0.70 175.00/hr	122.50
8/16/2017 Exchange emails with Naomi re IRS statements	0.20 395.00/hr	79.00
Preparation of Motion to continue trial off December calendar; email Henry & Horne re status of case	0.80 395.00/hr	316.00
Telephone conference with Craig Willett	0.20 395.00/hr	79.00

	<u>Hrs/Rate</u>	<u>Amount</u>
8/18/2017 Telephone conference with accountant; email Raftery; organize next steps for settlement of 2011-2013; review file to prepare response for Delta California and Chrome adjustments	3.10 395.00/hr	1,224.50
Download IRS account transcripts	0.30 55.00/hr	16.50
8/20/2017 Preparation of packages for Henry & Horne to resolve 2011-2013 Tax Court cases	3.30 395.00/hr	1,303.50
Exchange emails re closing down companies to stop IRS billing Notices	0.30 395.00/hr	118.50
8/24/2017 Telephone conference with Debbie McFaul re status of 2013 NOL	0.30 395.00/hr	118.50
Telephone conference with accountants re 2013 NOL issues	0.40 395.00/hr	158.00
8/28/2017 Review Pleadings and continuance for trial	0.50 395.00/hr	197.50
E-mail accountants re 2013 1040X	0.20 395.00/hr	79.00
8/30/2017 E-mail re continuance of trial	0.10 395.00/hr	39.50
For professional services rendered	18.30	\$6,960.50
Interest on overdue balance		\$49.44
Total amount of this bill		\$7,009.94
Previous balance		\$24,900.63
Accounts receivable transactions		
8/11/2017 Payment - thank you		(\$20,847.37)
Total payments and adjustments		(\$20,847.37)

Kitchukov, Todor and Mariana

Page 3

Amount

Balance due

\$11,063.20